

# Gift Tax Return

Date of case receipt	_____ (mm/dd/yyyy)
Case no.	No. _____
Date of gift this time	_____ (mm/dd/yyyy)

Download URL:

<https://www.etax.nat.gov.tw/etwmain/en/download-document-file/gift-tax/Y0NKD2>

※ Notice

1. Please refer to pages 11 to 14 of the Tax Return for the documents to be attached.
2. If more space is needed apart from the fields provided in this Tax Return, more space can be reproduced and attached according to the format of respective fields required, and the attached spots shall be affixed with the applicant's seal.
3. Multiple gifts of properties occurring within the same year shall be filed together. Please fill in all amounts in the currency of New Taiwan Dollar(NT\$) in this Tax Return.
4. For those taxpayers who declare certain items with material facts for the transaction in accordance with the provisions of the proviso in Paragraph 8, Article 7 of the Taxpayer Rights Protection Act, please fill in the "Gift Tax Declaration Statements" separately (see page 9 of the Tax Return) and attach relevant supporting documents.

※ Please check in the box with "√" for the type of declaration:

1. Type of cases  General gifts;  Exclusion from total amount of gifts;  Sales transaction between relatives within the second degree of kinship;  Property purchase with the minor's own funds;  Trust gifts;  Other: \_\_\_\_\_.
2. Tax payment notice and relevant certificates will be collected  in person;  by mail.

※ It is declared that the photocopies of the attachments related to this gift tax case are consistent with the original copies. The undersigned shall be legally liable for discrepancy.

Confirmation and signature by the donor \_\_\_\_\_

<b>Donor</b>	Name		ID no.																	
	Household registration address at the time of the donation:																			
	Room _____, Floor _____, No. _____ - _____, Alley _____, Lane _____, Section _____, _____ Road/ Street, Neighborhood _____, _____ Village/ Li, _____ Township/ Town/ City/ District, _____ County/ City																			
	Contact address:										Telephone no.: _____									
Room _____, Floor _____, No. _____ - _____, Alley _____, Lane _____, Section _____, _____ Road/ Street, Neighborhood _____, _____ Village/ Li, _____ Township/ Town/ City/ District, _____ County/ City																				

	Name	Date of Birth/ Date of Establishment	ID no./ Business Administration Number (BAN)										Relationship with the donor		
		(mm /dd /yyyy)	Address												
	<b>(I) Donee</b>														

QR Code to download the Tax Return



QR Code for e-declaration



**(II) Total amount of the gift this time**

Property type	Property Contents						
<b>Lands</b>	Land no., Subsection, Section, Township/ Town/ City/ District, County/ City	Check current land status		Area (Sq. meter)	Assessed present value/ Per square meter Year of ( )	Value of the gift	Value of assessment by tax authority
		Land not Expropriated for public facilities	Land Expropriated for public facilities	Portion of holding			
Subtotal							
<b>Above-ground objects</b>	Land no. of the land		Type	Quantity	Portion of holding	Value of the gift	Value of assessment by tax authority
	Subtotal						
<b>Buildings</b>	Address		Tax registration no.		Portion of holding	Value of the gift	Value of assessment by tax authority
	Subtotal						

Rights of trust interests	Trust property subject	Settlor	Trustee	Beneficiary	Trust period	Value of the gift		Value of assessment by tax authority
	Subtotal							
Movables and other valuable rights	<u>Title, type, and location</u> (For companies listed on the Stock Exchange, OTC, or the Emerging Stock Board, please indicate stock codes. For companies that are not listed on Stock Exchange, OTC, or the Emerging Stock Board, please indicate the company's BAN.)			Par value	Unit price	Quantity	Value of the gift	Value of assessment by tax authority
	Subtotal							
Total amount of the gifts this time, NT\$ _____								
<b>(III) Donor's annual exemption from Gift Tax, NT\$</b>								
<b>(IV) Deductions this time</b>								
Deductions	Deduction amount		Deduction contents and supporting documents			Value of assessment by tax authority		
Land value increment tax								
Deed tax								
Bank loan								
Land expropriated for public facilities								
Liability transferred together with the gift								
Total								

**(V) Properties excluded from the total amount of the gifts**

	Land No., Subsection, Section, Township/ Town/ City/ District, County/ City		Area (Sq. meter)	Assessed present value/ Per square meter Year of ( )	Value of the gift	Donation case, Donee entity, BAN, and title	Value of assessment by tax authority
	Portion of holding						
<b>Lands</b>							
Subtotal							
<b>Buildings</b>	Address		Tax registration no.	Portion of holding	Value of the gift	Donation case, Donee entity, BAN, and title	Value of assessment by tax authority
Subtotal							
<b>Charitable trusts</b>	Trust property subject	Settlor	Trustee	Beneficiary	Trust period	Value of the gift	Value of assessment by tax authority
	Subtotal						

<b>Movables and other valuable rights</b>	<u>Title, type, and location</u> (For companies listed on Stock Exchange, OTC, or the Emerging Stock Board, please indicate stock codes. For companies that are not listed on Stock Exchange, OTC, or the Emerging Stock Board, please indicate the company's BAN.)	Par value	Unit price	Quantity	Value of the gift	Donation case, Donee entity, BAN, and title	Value of assessment by tax authority	
	<b>Subtotal</b>							

<b>(VI) Previous gifts within this year</b>					
Date of gifts	Each previous gift amount	Deduction	Tax credit	Supporting documents according to the official document and code for the tax credit	Value of assessment by tax authority
_____(mm/dd)					
<b>Total value of gifts above</b>		NT\$ _____ Deduction, NT\$ _____ Tax Credit, NT\$ _____			

Attachments	Power of Attorney attached to the entrustment matters	Photocopies of the gifts, sales, or trust contracts	Photocopies of land value increment tax payment notice and deed tax payment notice	Supporting documents of tax credit	Household registration records	Other supporting documents
	_____ page(s)	_____ page(s)	_____ page(s)	_____ page(s)	_____ page(s)	_____ page(s)

Taxpayer (donor):  Mailing address:  Telephone no.:	(Signature and seal)   Email:
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**(VII) Calculation of taxable amount**

Gift cases made from January 23, 2009 to May 11, 2017	
Net taxable gift amount (NT\$)	Tax rate
≥ 1	10%

Gift cases made from May 12, 2017 to December 31, 2024		
Net taxable gift amount (NT\$)	Tax rate	Progressive difference ( NT\$ )
≤ 25,000,000	10%	0
25,000,001 - 50,000,000	15%	1,250,000
≥ 50,000,001	20%	3,750,000

Gift cases made on or after January 1, 2025		
Net taxable gift amount (NT\$)	Tax rate	Progressive difference ( NT\$ )
≤ 28,110,000	10%	0
28,110,001 - 56,210,000	15%	1,405,500
≥ 56,210,001	20%	4,216,000

**Filed by the applicant:**

Gross gifts this year	minus	Exemption	minus	Deduction of this year	equals	Net taxable gifts this year
	—		—		=	

Net taxable gifts this year	times	Tax rate	minus	Progressive difference
	×	%	—	

minus	Total tax payable and tax credit incurred previously within this year	minus	Difference adjustment between the new and old systems	equals	Gift tax payables this time
—		—		=	

**Please leave this page blank to be filled out by the tax authority.**

**Filled by the tax authority:**

**Calculation of net taxable gift amount this time**

Total gift amount this time	plus	Total amount of previous gifts within this year	equals	Total gift amount this year
	+		=	

Total gift amount this year	minus	Exemption	minus	Deduction of this year	equals	Net taxable gift amount this year
	-		-		=	

**Calculation of tax payable this time**

Net taxable gifts this year	times	Tax rate	minus	Progressive difference	minus	Total tax payable and tax credit incurred previously within this year
	×	%	-		-	

minus	Difference adjustment between the new and old systems	equals	Gift tax payable this time
-		=	

**Review opinions and result**

Case officer	Head	Auditor (Revenue Assessor)	Chief/Director

This document shall be prepared in duplicate where one copy is to be given to the taxpayer for filing after the duplicates are accepted by the tax authority.

## Gift Tax Declaration Statements

Taxpayer		ID no.										
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According to the stipulation of the proviso under Paragraph 8, Article 7 of the Taxpayer Rights Protection Act, I declare certain items with material facts for the transaction, and attach relevant supporting documents as follows:

Matters of statements

**Descriptions:**

1. Paragraph 3, Article 7 of the Taxpayer Rights Protection Act stipulates: “Taxpayers, based on gaining tax benefits, may abuse legal forms to avoid the constituent elements of taxation by irregular transactions and attain the economic benefits equivalent to normal transactions. Such actions shall be termed tax avoidance. The tax collection authorities shall set up a claim for tax according to the legal forms equivalent to actual economic benefit and levy belated surcharges and interests.”
2. Paragraph 8, Article 7 of the Taxpayer Rights Protection Act stipulates: “In the case of Paragraph 3, the authorities may not impose a penalty on tax evasion, except that taxpayers conceal, make false and misleading presentation, or provide incorrect information to material items when declaring or being investigated, which results in the tax collection authorities making an inaccurate decision.”

<p>(Date of receipt stamp by the tax authority)</p>
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Signature or seal by the taxpayer or the representative \_\_\_\_\_

Signature or seal by the declaring agent \_\_\_\_\_ (mm/dd/yyyy)

## Power of Attorney for Gift Tax Declaration

Regarding the donor's gift tax case for year \_\_\_\_\_, hereby the agent is specially appointed to handle the following matters:

1. Handling all matters related to procedures for the gift tax declaration and review on behalf of the appointor.
2. Handling the acceptance of the gift tax payment notice, assessment notices, tax payment certificate, and other relevant documents.
3. Withdrawal of the gift tax declaration case.

Incidental statement:

After the agent received the payment notice (including the acceptance through the post office), the taxpayer (i.e. the donor) shall still be liable for all payables due and subject to related compulsory execution, if there are outstanding payments, tax owed, fines, delinquency charge penalty or interest.

Entrustment relationship		General information		
Donor (Appointor)	Name		ID no.	
			Telephone no.	
	Address		Signature & seal	
Agent	Firm			
	Title		BAN	
	Name of the agent		ID no.	
			Telephone no.	
	Address		Signature & seal	
	Individual			
	Name		ID no.	
			Telephone no.	
Address		Signature & seal		
Sent by		<input type="checkbox"/> Agent's employee <input type="checkbox"/> Courier <input type="checkbox"/> Other		

Date: \_\_\_\_\_ (mm/dd/yyyy)

# Checklist – Information that shall be attached to the Gift Tax Return

Item	Required documents	Attached (V)
I. General information	(I) One copy of the Gift Tax Return, where the taxpayer’s personal seal is affixed to the form. (If an agent is appointed to handle the case, the agent’s personal seal shall be affixed to the form as well.)	
	(II) The donor’s household registration record at the time of the donation (such as copies of ID card, household certificate, passport, resident certificate in Taiwan, etc.) ※ Previous household registration record of the donor shall be attached if there is a change in the household registration record in the subject year.	
	(III) The donee’s household registration record at the time of the donation (such as copies of ID card, household certificate, passport, resident certificate in Taiwan, etc.)	
	(IV) Photocopies of the gift, trust, or sales contract.	
	(V) When appointing a third party to handle the case, please also attach the Power of Attorney and a supporting document for the agent’s identity or photocopies of the front and back of the agent’s ID card.	
	(VI) Where the donor lived abroad and the donor was located overseas at the time of the donation, please attach a copy of the authorization letter issued by a Taiwan government agency overseas. Where the donor was located within Taiwan, please attach a copy of the passport for verification of border entrance records.	
	(VII) When disposing of real properties of a minor child, the statutory agent shall attach photocopies of the identity card and relevant supporting documents of the statutory agent. ※ The statutory agent must state in an affidavit that the said disposal of the real properties is indeed in the interests of the child, which shall be verified by the National Taxation Bureau based on the facts.	
	(VIII) When disposing of real properties of a ward, the guardian shall attach photocopies of the identity card and relevant supporting documents of the guardian, the approval of the court for the guardian to dispose of the said real properties, etc.	
	(IX) For declaration cases based on notification letters issued by regional National Taxation Bureaus, a copy of the notification letter shall be attached.	
	(X) For those who are approved for the extension of the declaration, such approval for the extension of the declaration shall be attached.	
	(XI) When making the declaration in person, please bring the donor’s original identity card and personal seal. When entrusting a third party for the declaration, please have the agent bring the agent’s original identity card and personal seal, in cases of receiving the gift tax payment notice, gift tax exemption, exclusion from total amount of gifts or tax payment certificate.	

II. Properties	(I) Lands	A photocopy of land value increment tax payment notice or exemption of land value increment tax at the time of the donation.	
	(II) Buildings	A photocopy of deed tax payment notice or a proof of current standard value of a house appraisal. For newly-constructed buildings, please attach a photocopy of the use permit and the proof of the standard value for the building appraisal issued by the tax authority.	
	(III) Deposits and Cash	1. Donor: Please show the donor's passbook copies and relevant supporting documents about the source of the donated funds.	
		2. Donee: Please show photocopies of the donee's passbooks or time deposit certificates.	
	(IV) Investments	1. Stocks of those companies listed on Stock Exchange, OTC, or the Emerging Stock Board	Photocopies of the TDCC securities passbooks (including the cover and inner pages which are recommended for updating before being copied) or the certificate of shareholding balance and relevant stock price information.
2. Stocks (or equities) of those companies not listed on Stock Exchange, OTC, or the Emerging Stock Board		Certificate of shareholding balance on the date of gift, and supporting documents sufficient to calculate the value of the stock (or equity) (such as the company's balance sheet, income statement, and stock par value information on the date of gift, where examples for the share denomination information include share certificates, copies of stocks, registration of company change, etc.). ※Small-scale profit-seeking enterprise or partnership shall attach documents of capital contribution amount.	
(V) Other	Supporting documents to prove property values.		
III. Deductions	(I) Land value increment tax and deed tax	A photocopy of the tax payment receipts shall be attached.	
	(II) Liability transferred together with the gift	Documents such as the donee's acceptance of the original loans, loan balances, and land & building registration transcriptions shall be attached.	
	(III) Lands expropriated for public facilities	Photocopies of land use zoning certificate (indicating the date of classification and whether the land is expropriated for public facilities) and land registration. ※Only applicable to spouse or direct blood relatives of the donor.	

<p>IV. Exclusions from the Total Amount of Gifts</p>	(I) Apart from the attachment of documents for the respective types of donated properties in accordance with the aforementioned provisions, relevant supporting documents shall be attached separately.			
	<p>(II) Donations</p>	1. Donations to governments or public agencies	Supporting documents of the donee entities' consent.	
		<p>2. Donations to Foundation</p>	(1) Photocopies of the foundation registration, or legal person registration with the wording "For the registration of legal persons' acquisition of property" (applicable to newly established donee entities).	
			(2) A photocopy of the articles of incorporation.	
			(3) Photocopies of the list of directors and supervisors of the foundation.	
			(4) Consent letter of the donee entity.	
			(5) Supporting documents showing the performance of the foundation, which are issued by the competent authority (Foundations established for less than one year do not need to attach such documents).	
			(6) The donee entity's "Income tax return assessment notice of the Institutional/ Association's Operational Organization" or the "supporting document of the exemption from the declaration" approved in the most recent year.	
	<p>(III) Charitable trusts</p>	1. Supporting documents for the establishment of charitable trusts and their trustees, which have been approved by the competent authorities of the target business.		
		2. Supporting documents showing that the agents are in the so-called trust industry as referred to in the Trust Enterprise Act.		
	<p>(IV) Agricultural lands</p>	1. For general agricultural lands: Please attach the certificate of agriculture use of agricultural lands as issued by the competent agricultural authority.		
		2. For lands deemed as agricultural lands (as specified in Article 38-1 of the Agricultural Development Act): Please attach the following 2 documents:		
		(1) Certificate of agriculture use of lands.		
		(2) Official documents conforming to the provisions of Article 38-1 of the Agricultural Development Act, which are issued by the competent authority of urban planning of the municipal or county/ city governments. ※Only applicable to the heirs specified in Article 1138 of the Civil Code.		

	(V) Marriage of children	Household registration record for marriage registration or other supporting documents showing marriage facts. ※Applicable scenarios: The total amount of gifts from both parents to their children at the time of the children's marriage does not exceed NT\$1 million respectively.	
V. Subject case of sales transaction	1. Apart from the attachment of documents for the respective types of donated properties in accordance with the aforementioned provisions, relevant supporting documents shall be attached separately.		
	2. Sales contracts. (Private deeds)		
	3. Proof of the source of the buyer's funds.		
	4. Receipts of payments as the considerations for the purchase and sales.		
	5. Affidavit for the unpaid balance of the considerations for the purchase and sales.		
	6. Other relevant supporting documents.		

Remarks:

The documents listed above shall be attached when declaring gift tax. After documents are accepted by the National Taxation Bureau, if it is found during the review process that more supplementary documents are needed from applicants, the applicants shall be notified accordingly.

Hereby the following documents from the taxpayer \_\_\_\_\_ are accepted:

- One Gift Tax Declaration Form
- Supporting documents for the gift tax declaration, a total of \_\_\_\_\_ pages

National Taxation Bureau of Taipei, Ministry of Finance  
Branch Office / Office

National Taxation Bureau of the Northern Area, Ministry of Finance  
Branch Office / Office / Service Section

National Taxation Bureau of the Central Area, Ministry of Finance  
Branch Office / Office / Service Section

National Taxation Bureau of the Southern Area, Ministry of Finance  
Branch Office / Office / Service Section

National Taxation Bureau of Kaohsiung, Ministry of Finance  
Branch Office / Office

(Stamp and date of case acceptance by the tax authority)

Date of case receipt \_\_\_\_\_ (mm/dd/yyyy)